cannot do so, will they be pleased to state what were the recommendations of the several officers of the Revenue Department regarding this assignment ?

Mr. T. M. Krishna Menon.—No. The other parts of the questions do not arise.

Check of the receipt and remittance of Stamp duty, etc.

521. Mr. K. J. Antony.—Will the Government be pleased to state:—

(1) the procedure adopted in courts for the receipts and remittance into the treasury of stamp duty, penalty, comparing fees, postage, etc., levied by court officers ;

(2) is there any method adopted to check them if the receiving officer fails to bring them into account; if so, what ?

Mr. K. Krishna Pisharodi.— (1) The procedure is detailed in Articles 1, 2 (amended) and 7 (17-20) of the Civil Rules of Practice, Cochin.

(2) There are records and registers in courts to exhibit receipts and disbursements of moneys of the nature referred to in the question and levied by courts. The Chief Ministerial Officer is to receive the amounts, enter the same in the respective documents or registers under his initials with date. Where the moneys are due to the Government such as stamp duty and penalty and comparing fees, they are to be remitted to the treasury without delay and the chalan filed. Where the moneys are to be disbursed to parties or incurred by way of postage charges, &c., the parties paying money into courts are to wait till the receiving officer enters the receipt of the same on the records. The parties also should see that the amounts are spent for purposes intended or refunds of excesses claimed. The presiding officers have to initial the account registers every day in token of verification. There is also inspection of these registers by higher courts.

Misappropriation of Government money.

552. Mr. K. J. Antony.—Will the Government be pleased to state:—

(1) whether one Mr. Venkateswara Ayyar, who was for some time the Head Clerk of the Chittur Munsiff's Court, was found guilty of misappropriating an item of stamp duty and penalty which came into his hands ;

(2) if the answer to question (1) is in the affirmative, what disciplinary steps, if any, have been taken against him;

(3) what was the amount that was so misappropriated by him;

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